

Step 1
Name and Address

Use the California mailing label. Otherwise, please print or type. Fiscal year beginning _____, 1988, ending _____, 19____

Your first name and initial (if joint return, also give spouse's name and initial) _____ Last name _____ Your social security number _____

Present home address - number and street including apartment number, P.O. Box or rural route _____ Spouse's social security number _____

City, town or post office, state and ZIP code _____

Do Not Use These Spaces

P _____

M _____

A _____

R _____

E _____

Step 2
Filing Status

Check only one

- 1 ☐ Single
- 2 ☐ Married filing joint return (even if only one had income)
- 3 ☐ Married filing separate return. Enter spouse's social security number above and name here. _____
- 4 ☐ Head of household. Enter name and relationship of qualifying person. Do not claim this person as a dependent. _____
- 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19 _____

Step 3
Exemptions

- 6 If someone (such as your parent) can claim you as a dependent, check here, skip lines 7 through 10 and enter -0- on line 11 • 6 ☐
- 7 Personal: If you checked box 1 or 3 above, enter \$52. If you checked box 2, 4 or 5, enter \$104 7 _____
- 8 Blind: If you or your spouse is visually impaired, enter \$52. If both are visually impaired, enter \$104 8 _____
- 9 Elderly: If you or your spouse is 65 or older, enter \$52. If both are 65 or older, enter \$104 • 9 _____
- 10 Dependents: Enter name and relationship. Do not include yourself, spouse or person listed in Step 2 above.
- _____
- _____
- Number of dependents _____ x \$52 10 _____
- 11 Total exemption credits. Add lines 7 through 10. Enter here and on line 20 below 11 _____

Step 4
Taxable Income

Attach copy of your Form(s) W-2 here

- 12a Wages (included in your federal adjusted gross income) from line 7 of your Form 1040, line 7 of your Form 1040A, or line 1 of your Form 1040EZ .. • 12a
- 12b Federal adjusted gross income from line 31 of your Form 1040, line 13 of your Form 1040A, or line 3 of your Form 1040EZ 12b _____
- 13 California adjustments - subtractions. Enter amount from Schedule CA, line 14 • 13 _____
- 14 Subtract line 13 from line 12b. If less than zero, enter the result in brackets. See instructions 14 _____
- 15 California adjustments - additions. Enter amount from Schedule CA, line 21 • 15 _____
- 16 California adjusted gross income. Combine line 14 and line 15. If \$19,850 or less, see instructions • 16 _____
- 17 Enter the **larger** of: { • Your standard deduction (see instructions), **OR** }
 { • Your itemized deductions (from Schedule CA, line 26). } • 17 _____
- 18 Taxable income. Subtract line 17 from line 16. If less than zero, enter zero 18 _____

Step 5
Figure Your Tax and Credits

Attach check or money order here

- 19 Enter tax. Check if from ☐ Tax Table, ☐ Schedule G-1 or ☐ FTB 3800 • 19 _____
- Caution:** If under age 14 and you have more than \$1,000 of investment income, read line 19 instructions to see if form FTB 3800 must be attached.
- 20 Exemption credits. Enter amount from line 11 above 20 _____
- 21 Credit for child and dependent care expenses. See instructions • 21 _____
- 22 Credit for taxpayers with military income. See instructions • 22 _____
- 23 Total credits. Add lines 20 through 22 23 _____
- 24a Subtract line 23 from line 19. If less than zero, enter zero. Continue on side 2 24a _____

Step 6
Special
Credits

24b	Amount from line 24a on front side	24b	
25	Enter credit name _____ Code no. _____ and amount ... ◆	25	
26	Enter credit name _____ Code no. _____ and amount ... ◆	26	
27	To claim more than two credits, enter the amount from Schedule SC, line 30 •	27	
28	Credit for taxpayers with limited income. See instructions •	28	
29	Total credits. Add lines 25 through 28	29	
30	Subtract line 29 from line 24b. If less than zero, enter zero	30	

Step 7
Other
Taxes

31	Alternative minimum tax. Attach Schedule P (540)	31	
32	Tax on an IRA or a qualified retirement plan. Attach form FTB 3805P	32	
33	Total tax. Add lines 30 through 32	33	

Step 8
Payments

34	California income tax withheld. Enter total from your 1988 W-2 forms	34	
35	1988 California estimated tax and amount applied from 1987 return. Include amount paid with any extension request (form FTB 3502)	35	
36	Renter's credit. Enter amount from Schedule H (540), line 9	36	
37	Excess California SDI withheld. See instructions	37	
38	Total payments. Add lines 34 through 37	38	

Step 9
Overpaid Tax
or Tax Due

39	Overpaid tax. If line 38 is larger than line 33, subtract line 33 from line 38.	39	
40	Amount of line 39 to be applied to your 1989 estimated tax	40	
41	Amount of overpaid tax available this year. Subtract line 40 from line 39	41	
42	Tax due. If line 33 is larger than line 38, subtract line 38 from line 33	42	

Step 10
Voluntary
Contributions

You may make a contribution of \$1 or more to the following funds:

43	Alzheimer's Disease/Related Disorders Fund	43	
44	California Fund for Senior Citizens	44	
45	Rare and Endangered Species Preservation Program	45	
46	State Children's Trust Fund for the Prevention of Child Abuse	46	
47	United States Olympic Committee Fund	47	
48	Vietnam Veterans Memorial Fund	48	
49	California Election Campaign Fund	49	
49	Your Political Party _____ Amount (\$25 max) ▶	49	
50	Spouse's Political Party _____ Amount (\$25 max) ▶	50	
51	Total Contributions. Add lines 43 through 50	51	

Step 11
Refund or
Amount You
Owe

52	REFUND OR NO AMOUNT DUE. Subtract line 51 from line 41. Mail your return to: Franchise Tax Board, P.O. Box 942840, Sacramento, CA 94240-0000	52	
53	AMOUNT YOU OWE. Add line 42 and line 51. Attach check or money order for full amount payable to "Franchise Tax Board." Write your social security number and "1988 Form 540" on it. Mail it with your return to: Franchise Tax Board, P.O. Box 942867, Sacramento, CA 94267-0001	53	

Step 12
Penalties
and Interest

54	Late return and late payment penalties and interest	54	
55	Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check box at right. <input type="checkbox"/>	55	
56	To reduce State printing costs, if you and your tax preparer do not need California income tax forms and instructions mailed to you next year, check box at right <input type="checkbox"/>	56	

Step 13
Sign Your
Return

IMPORTANT: You must attach a copy of your federal income tax return and federal schedules. 5

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Your signature	Spouse's signature (if filing jointly, both must sign)	Date
X	X	
Signature of paid preparer (declaration of preparer is based on all information of which preparer has any knowledge.)		Preparer's SSN/FEIN
Firm's name (or yours if self-employed)		Firm's address

California Tax Table

To Find Your Tax:

1. Find the amount of your taxable income on line 16 of Form 540A or line 18 of Form 540.
2. Read down the column titled "If The Taxable Income Is . . ." Find the amounts which apply to your taxable income.
3. Read across the column titled "The Tax For Filing Status." Find the amount of tax that applies to your filing status.

If The Taxable Income Is . . .		The Tax For Filing Status Box:			If The Taxable Income Is . . .		The Tax For Filing Status Box:			If The Taxable Income Is . . .		The Tax For Filing Status Box:		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
\$1	\$50	\$0	\$0	\$0	\$6,451	\$6,550	\$92	\$65	\$65	\$12,951	\$13,050	\$301	\$184	\$184
\$51	\$150	\$1	\$1	\$1	\$6,551	\$6,650	\$94	\$66	\$66	\$13,051	\$13,150	\$305	\$186	\$186
\$151	\$250	\$2	\$2	\$2	\$6,651	\$6,750	\$96	\$67	\$67	\$13,151	\$13,250	\$309	\$188	\$188
\$251	\$350	\$3	\$3	\$3	\$6,751	\$6,850	\$98	\$68	\$68	\$13,251	\$13,350	\$313	\$190	\$190
\$351	\$450	\$4	\$4	\$4	\$6,851	\$6,950	\$100	\$69	\$69	\$13,351	\$13,450	\$317	\$192	\$192
\$451	\$550	\$5	\$5	\$5	\$6,951	\$7,050	\$102	\$70	\$70	\$13,451	\$13,550	\$321	\$194	\$194
\$551	\$650	\$6	\$6	\$6	\$7,051	\$7,150	\$104	\$71	\$71	\$13,551	\$13,650	\$325	\$196	\$196
\$651	\$750	\$7	\$7	\$7	\$7,151	\$7,250	\$106	\$72	\$72	\$13,651	\$13,750	\$329	\$198	\$198
\$751	\$850	\$8	\$8	\$8	\$7,251	\$7,350	\$108	\$73	\$73	\$13,751	\$13,850	\$333	\$200	\$200
\$851	\$950	\$9	\$9	\$9	\$7,351	\$7,450	\$110	\$74	\$74	\$13,851	\$13,950	\$337	\$202	\$202
\$951	\$1,050	\$10	\$10	\$10	\$7,451	\$7,550	\$112	\$75	\$75	\$13,951	\$14,050	\$341	\$204	\$204
\$1,051	\$1,150	\$11	\$11	\$11	\$7,551	\$7,650	\$114	\$76	\$76	\$14,051	\$14,150	\$345	\$206	\$206
\$1,151	\$1,250	\$12	\$12	\$12	\$7,651	\$7,750	\$116	\$78	\$78	\$14,151	\$14,250	\$349	\$208	\$208
\$1,251	\$1,350	\$13	\$13	\$13	\$7,751	\$7,850	\$118	\$80	\$80	\$14,251	\$14,350	\$353	\$210	\$210
\$1,351	\$1,450	\$14	\$14	\$14	\$7,851	\$7,950	\$120	\$82	\$82	\$14,351	\$14,450	\$359	\$212	\$212
\$1,451	\$1,550	\$15	\$15	\$15	\$7,951	\$8,050	\$122	\$84	\$84	\$14,451	\$14,550	\$365	\$214	\$214
\$1,551	\$1,650	\$16	\$16	\$16	\$8,051	\$8,150	\$124	\$86	\$86	\$14,551	\$14,650	\$371	\$216	\$216
\$1,651	\$1,750	\$17	\$17	\$17	\$8,151	\$8,250	\$126	\$88	\$88	\$14,651	\$14,750	\$377	\$218	\$218
\$1,751	\$1,850	\$18	\$18	\$18	\$8,251	\$8,350	\$128	\$90	\$90	\$14,751	\$14,850	\$383	\$220	\$220
\$1,851	\$1,950	\$19	\$19	\$19	\$8,351	\$8,450	\$130	\$92	\$92	\$14,851	\$14,950	\$389	\$222	\$222
\$1,951	\$2,050	\$20	\$20	\$20	\$8,451	\$8,550	\$132	\$94	\$94	\$14,951	\$15,050	\$395	\$224	\$224
\$2,051	\$2,150	\$21	\$21	\$21	\$8,551	\$8,650	\$134	\$96	\$96	\$15,051	\$15,150	\$401	\$226	\$226
\$2,151	\$2,250	\$22	\$22	\$22	\$8,651	\$8,750	\$136	\$98	\$98	\$15,151	\$15,250	\$407	\$228	\$228
\$2,251	\$2,350	\$23	\$23	\$23	\$8,751	\$8,850	\$138	\$100	\$100	\$15,251	\$15,350	\$413	\$230	\$230
\$2,351	\$2,450	\$24	\$24	\$24	\$8,851	\$8,950	\$140	\$102	\$102	\$15,351	\$15,450	\$419	\$232	\$232
\$2,451	\$2,550	\$25	\$25	\$25	\$8,951	\$9,050	\$142	\$104	\$104	\$15,451	\$15,550	\$425	\$234	\$234
\$2,551	\$2,650	\$26	\$26	\$26	\$9,051	\$9,150	\$145	\$106	\$106	\$15,551	\$15,650	\$431	\$236	\$236
\$2,651	\$2,750	\$27	\$27	\$27	\$9,151	\$9,250	\$149	\$108	\$108	\$15,651	\$15,750	\$437	\$238	\$238
\$2,751	\$2,850	\$28	\$28	\$28	\$9,251	\$9,350	\$153	\$110	\$110	\$15,751	\$15,850	\$443	\$240	\$240
\$2,851	\$2,950	\$29	\$29	\$29	\$9,351	\$9,450	\$157	\$112	\$112	\$15,851	\$15,950	\$449	\$242	\$242
\$2,951	\$3,050	\$30	\$30	\$30	\$9,451	\$9,550	\$161	\$114	\$114	\$15,951	\$16,050	\$455	\$244	\$244
\$3,051	\$3,150	\$31	\$31	\$31	\$9,551	\$9,650	\$165	\$116	\$116	\$16,051	\$16,150	\$461	\$246	\$246
\$3,151	\$3,250	\$32	\$32	\$32	\$9,651	\$9,750	\$169	\$118	\$118	\$16,151	\$16,250	\$467	\$248	\$248
\$3,251	\$3,350	\$33	\$33	\$33	\$9,751	\$9,850	\$173	\$120	\$120	\$16,251	\$16,350	\$473	\$250	\$250
\$3,351	\$3,450	\$34	\$34	\$34	\$9,851	\$9,950	\$177	\$122	\$122	\$16,351	\$16,450	\$479	\$252	\$252
\$3,451	\$3,550	\$35	\$35	\$35	\$9,951	\$10,050	\$181	\$124	\$124	\$16,451	\$16,550	\$485	\$254	\$254
\$3,551	\$3,650	\$36	\$36	\$36	\$10,051	\$10,150	\$185	\$126	\$126	\$16,551	\$16,650	\$491	\$256	\$256
\$3,651	\$3,750	\$37	\$37	\$37	\$10,151	\$10,250	\$189	\$128	\$128	\$16,651	\$16,750	\$497	\$258	\$258
\$3,751	\$3,850	\$38	\$38	\$38	\$10,251	\$10,350	\$193	\$130	\$130	\$16,751	\$16,850	\$503	\$260	\$260
\$3,851	\$3,950	\$40	\$39	\$39	\$10,351	\$10,450	\$197	\$132	\$132	\$16,851	\$16,950	\$509	\$262	\$262
\$3,951	\$4,050	\$42	\$40	\$40	\$10,451	\$10,550	\$201	\$134	\$134	\$16,951	\$17,050	\$515	\$264	\$264
\$4,051	\$4,150	\$44	\$41	\$41	\$10,551	\$10,650	\$205	\$136	\$136	\$17,051	\$17,150	\$521	\$266	\$266
\$4,151	\$4,250	\$46	\$42	\$42	\$10,651	\$10,750	\$209	\$138	\$138	\$17,151	\$17,250	\$527	\$268	\$268
\$4,251	\$4,350	\$48	\$43	\$43	\$10,751	\$10,850	\$213	\$140	\$140	\$17,251	\$17,350	\$533	\$270	\$270
\$4,351	\$4,450	\$50	\$44	\$44	\$10,851	\$10,950	\$217	\$142	\$142	\$17,351	\$17,450	\$539	\$272	\$272
\$4,451	\$4,550	\$52	\$45	\$45	\$10,951	\$11,050	\$221	\$144	\$144	\$17,451	\$17,550	\$545	\$274	\$274
\$4,551	\$4,650	\$54	\$46	\$46	\$11,051	\$11,150	\$225	\$146	\$146	\$17,551	\$17,650	\$551	\$276	\$276
\$4,651	\$4,750	\$56	\$47	\$47	\$11,151	\$11,250	\$229	\$148	\$148	\$17,651	\$17,750	\$557	\$278	\$278
\$4,751	\$4,850	\$58	\$48	\$48	\$11,251	\$11,350	\$233	\$150	\$150	\$17,751	\$17,850	\$563	\$280	\$280
\$4,851	\$4,950	\$60	\$49	\$49	\$11,351	\$11,450	\$237	\$152	\$152	\$17,851	\$17,950	\$569	\$282	\$282
\$4,951	\$5,050	\$62	\$50	\$50	\$11,451	\$11,550	\$241	\$154	\$154	\$17,951	\$18,050	\$575	\$284	\$284
\$5,051	\$5,150	\$64	\$51	\$51	\$11,551	\$11,650	\$245	\$156	\$156	\$18,051	\$18,150	\$581	\$286	\$286
\$5,151	\$5,250	\$66	\$52	\$52	\$11,651	\$11,750	\$249	\$158	\$158	\$18,151	\$18,250	\$587	\$290	\$290
\$5,251	\$5,350	\$68	\$53	\$53	\$11,751	\$11,850	\$253	\$160	\$160	\$18,251	\$18,350	\$593	\$294	\$294
\$5,351	\$5,450	\$70	\$54	\$54	\$11,851	\$11,950	\$257	\$162	\$162	\$18,351	\$18,450	\$599	\$298	\$298
\$5,451	\$5,550	\$72	\$55	\$55	\$11,951	\$12,050	\$261	\$164	\$164	\$18,451	\$18,550	\$605	\$302	\$302
\$5,551	\$5,650	\$74	\$56	\$56	\$12,051	\$12,150	\$265	\$166	\$166	\$18,551	\$18,650	\$611	\$306	\$306
\$5,651	\$5,750	\$76	\$57	\$57	\$12,151	\$12,250	\$269	\$168	\$168	\$18,651	\$18,750	\$617	\$310	\$310
\$5,751	\$5,850	\$78	\$58	\$58	\$12,251	\$12,350	\$273	\$170	\$170	\$18,751	\$18,850	\$623	\$314	\$314
\$5,851	\$5,950	\$80	\$59	\$59	\$12,351	\$12,450	\$277	\$172	\$172	\$18,851	\$18,950	\$629	\$318	\$318
\$5,951	\$6,050	\$82	\$60	\$60	\$12,451	\$12,550	\$281	\$174	\$174	\$18,951	\$19,050	\$635	\$322	\$322
\$6,051	\$6,150	\$84	\$61	\$61	\$12,551	\$12,650	\$285	\$176	\$176	\$19,051	\$19,150	\$641	\$326	\$326
\$6,151	\$6,250	\$86	\$62	\$62	\$12,651	\$12,750	\$289	\$178	\$178	\$19,151	\$19,250	\$647	\$330	\$330
\$6,251	\$6,350	\$88	\$63	\$63	\$12,751	\$12,850	\$293	\$180	\$180	\$19,251	\$19,350	\$653	\$334	\$334
\$6,351	\$6,450	\$90	\$64	\$64	\$12,851	\$12,950	\$297	\$182	\$182	\$19,351	\$19,450	\$659	\$338	\$338

Tax Table continued on page 41

To Find Your Tax:

1. Find the amount of your taxable income on line 16 of Form 540A or line 18 of Form 540.
2. Read down the column titled "If The Taxable Income Is . . ." Find the amounts which apply to your taxable income.
3. Read across the column titled "The Tax For Filing Status." Find the amount of tax that applies to your filing status.

California Tax Table

If The Taxable Income Is . . .		The Tax For Filing Status Box:			If The Taxable Income Is . . .		The Tax For Filing Status Box:			If The Taxable Income Is . . .		The Tax For Filing Status Box:		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
\$19,451	\$19,550	\$665	\$342	\$342	\$25,951	\$26,050	\$1,191	\$602	\$655	\$32,451	\$32,550	\$1,796	\$941	\$1,118
\$19,551	\$19,650	\$671	\$346	\$346	\$26,051	\$26,150	\$1,200	\$606	\$661	\$32,551	\$32,650	\$1,805	\$947	\$1,126
\$19,651	\$19,750	\$677	\$350	\$350	\$26,151	\$26,250	\$1,210	\$610	\$667	\$32,651	\$32,750	\$1,814	\$953	\$1,134
\$19,751	\$19,850	\$683	\$354	\$354	\$26,251	\$26,350	\$1,219	\$614	\$673	\$32,751	\$32,850	\$1,824	\$959	\$1,142
\$19,851	\$19,950	\$691	\$358	\$358	\$26,351	\$26,450	\$1,228	\$618	\$679	\$32,851	\$32,950	\$1,833	\$965	\$1,150
\$19,951	\$20,050	\$699	\$362	\$362	\$26,451	\$26,550	\$1,238	\$622	\$685	\$32,951	\$33,050	\$1,842	\$971	\$1,158
\$20,051	\$20,150	\$707	\$366	\$366	\$26,551	\$26,650	\$1,247	\$626	\$691	\$33,051	\$33,150	\$1,851	\$977	\$1,166
\$20,151	\$20,250	\$715	\$370	\$370	\$26,651	\$26,750	\$1,256	\$630	\$697	\$33,151	\$33,250	\$1,861	\$983	\$1,174
\$20,251	\$20,350	\$723	\$374	\$374	\$26,751	\$26,850	\$1,266	\$634	\$703	\$33,251	\$33,350	\$1,870	\$989	\$1,182
\$20,351	\$20,450	\$731	\$378	\$378	\$26,851	\$26,950	\$1,275	\$638	\$709	\$33,351	\$33,450	\$1,879	\$995	\$1,190
\$20,451	\$20,550	\$739	\$382	\$382	\$26,951	\$27,050	\$1,284	\$642	\$715	\$33,451	\$33,550	\$1,889	\$1,001	\$1,198
\$20,551	\$20,650	\$747	\$386	\$386	\$27,051	\$27,150	\$1,293	\$646	\$721	\$33,551	\$33,650	\$1,898	\$1,007	\$1,206
\$20,651	\$20,750	\$755	\$390	\$390	\$27,151	\$27,250	\$1,303	\$650	\$727	\$33,651	\$33,750	\$1,907	\$1,013	\$1,214
\$20,751	\$20,850	\$763	\$394	\$394	\$27,251	\$27,350	\$1,312	\$654	\$733	\$33,751	\$33,850	\$1,917	\$1,019	\$1,222
\$20,851	\$20,950	\$771	\$398	\$398	\$27,351	\$27,450	\$1,321	\$658	\$739	\$33,851	\$33,950	\$1,926	\$1,025	\$1,230
\$20,951	\$21,050	\$779	\$402	\$402	\$27,451	\$27,550	\$1,331	\$662	\$745	\$33,951	\$34,050	\$1,935	\$1,031	\$1,238
\$21,051	\$21,150	\$787	\$406	\$406	\$27,551	\$27,650	\$1,340	\$666	\$751	\$34,051	\$34,150	\$1,944	\$1,037	\$1,246
\$21,151	\$21,250	\$795	\$410	\$410	\$27,651	\$27,750	\$1,349	\$670	\$757	\$34,151	\$34,250	\$1,954	\$1,043	\$1,255
\$21,251	\$21,350	\$803	\$414	\$414	\$27,751	\$27,850	\$1,359	\$674	\$763	\$34,251	\$34,350	\$1,963	\$1,049	\$1,264
\$21,351	\$21,450	\$811	\$418	\$418	\$27,851	\$27,950	\$1,368	\$678	\$769	\$34,351	\$34,450	\$1,972	\$1,055	\$1,274
\$21,451	\$21,550	\$819	\$422	\$422	\$27,951	\$28,050	\$1,377	\$682	\$775	\$34,451	\$34,550	\$1,982	\$1,061	\$1,283
\$21,551	\$21,650	\$827	\$426	\$426	\$28,051	\$28,150	\$1,386	\$686	\$781	\$34,551	\$34,650	\$1,991	\$1,067	\$1,292
\$21,651	\$21,750	\$835	\$430	\$430	\$28,151	\$28,250	\$1,396	\$690	\$787	\$34,651	\$34,750	\$2,000	\$1,073	\$1,302
\$21,751	\$21,850	\$843	\$434	\$434	\$28,251	\$28,350	\$1,405	\$694	\$793	\$34,751	\$34,850	\$2,010	\$1,079	\$1,311
\$21,851	\$21,950	\$851	\$438	\$438	\$28,351	\$28,450	\$1,414	\$698	\$799	\$34,851	\$34,950	\$2,019	\$1,085	\$1,320
\$21,951	\$22,050	\$859	\$442	\$442	\$28,451	\$28,550	\$1,424	\$702	\$805	\$34,951	\$35,050	\$2,028	\$1,091	\$1,330
\$22,051	\$22,150	\$867	\$446	\$446	\$28,551	\$28,650	\$1,433	\$707	\$811	\$35,051	\$35,150	\$2,037	\$1,097	\$1,339
\$22,151	\$22,250	\$875	\$450	\$450	\$28,651	\$28,750	\$1,442	\$713	\$817	\$35,151	\$35,250	\$2,047	\$1,103	\$1,348
\$22,251	\$22,350	\$883	\$454	\$454	\$28,751	\$28,850	\$1,452	\$719	\$823	\$35,251	\$35,350	\$2,056	\$1,109	\$1,357
\$22,351	\$22,450	\$891	\$458	\$458	\$28,851	\$28,950	\$1,461	\$725	\$830	\$35,351	\$35,450	\$2,065	\$1,115	\$1,367
\$22,451	\$22,550	\$899	\$462	\$462	\$28,951	\$29,050	\$1,470	\$731	\$838	\$35,451	\$35,550	\$2,075	\$1,121	\$1,376
\$22,551	\$22,650	\$907	\$466	\$466	\$29,051	\$29,150	\$1,479	\$737	\$846	\$35,551	\$35,650	\$2,084	\$1,127	\$1,385
\$22,651	\$22,750	\$915	\$470	\$470	\$29,151	\$29,250	\$1,489	\$743	\$854	\$35,651	\$35,750	\$2,093	\$1,133	\$1,395
\$22,751	\$22,850	\$923	\$474	\$474	\$29,251	\$29,350	\$1,498	\$749	\$862	\$35,751	\$35,850	\$2,103	\$1,139	\$1,404
\$22,851	\$22,950	\$931	\$478	\$478	\$29,351	\$29,450	\$1,507	\$755	\$870	\$35,851	\$35,950	\$2,112	\$1,145	\$1,413
\$22,951	\$23,050	\$939	\$482	\$482	\$29,451	\$29,550	\$1,517	\$761	\$878	\$35,951	\$36,050	\$2,121	\$1,151	\$1,423
\$23,051	\$23,150	\$947	\$486	\$486	\$29,551	\$29,650	\$1,526	\$767	\$886	\$36,051	\$36,150	\$2,130	\$1,157	\$1,432
\$23,151	\$23,250	\$955	\$490	\$490	\$29,651	\$29,750	\$1,535	\$773	\$894	\$36,151	\$36,250	\$2,140	\$1,163	\$1,441
\$23,251	\$23,350	\$963	\$494	\$494	\$29,751	\$29,850	\$1,545	\$779	\$902	\$36,251	\$36,350	\$2,149	\$1,169	\$1,450
\$23,351	\$23,450	\$971	\$498	\$499	\$29,851	\$29,950	\$1,554	\$785	\$910	\$36,351	\$36,450	\$2,158	\$1,175	\$1,460
\$23,451	\$23,550	\$979	\$502	\$505	\$29,951	\$30,050	\$1,563	\$791	\$918	\$36,451	\$36,550	\$2,168	\$1,181	\$1,469
\$23,551	\$23,650	\$987	\$506	\$511	\$30,051	\$30,150	\$1,572	\$797	\$926	\$36,551	\$36,650	\$2,177	\$1,187	\$1,478
\$23,651	\$23,750	\$995	\$510	\$517	\$30,151	\$30,250	\$1,582	\$803	\$934	\$36,651	\$36,750	\$2,186	\$1,193	\$1,488
\$23,751	\$23,850	\$1,003	\$514	\$523	\$30,251	\$30,350	\$1,591	\$809	\$942	\$36,751	\$36,850	\$2,196	\$1,199	\$1,497
\$23,851	\$23,950	\$1,011	\$518	\$529	\$30,351	\$30,450	\$1,600	\$815	\$950	\$36,851	\$36,950	\$2,205	\$1,205	\$1,506
\$23,951	\$24,050	\$1,019	\$522	\$535	\$30,451	\$30,550	\$1,610	\$821	\$958	\$36,951	\$37,050	\$2,214	\$1,211	\$1,516
\$24,051	\$24,150	\$1,027	\$526	\$541	\$30,551	\$30,650	\$1,619	\$827	\$966	\$37,051	\$37,150	\$2,223	\$1,217	\$1,525
\$24,151	\$24,250	\$1,035	\$530	\$547	\$30,651	\$30,750	\$1,628	\$833	\$974	\$37,151	\$37,250	\$2,233	\$1,223	\$1,534
\$24,251	\$24,350	\$1,043	\$534	\$553	\$30,751	\$30,850	\$1,638	\$839	\$982	\$37,251	\$37,350	\$2,242	\$1,229	\$1,543
\$24,351	\$24,450	\$1,051	\$538	\$559	\$30,851	\$30,950	\$1,647	\$845	\$990	\$37,351	\$37,450	\$2,251	\$1,235	\$1,553
\$24,451	\$24,550	\$1,059	\$542	\$565	\$30,951	\$31,050	\$1,656	\$851	\$998	\$37,451	\$37,550	\$2,261	\$1,241	\$1,562
\$24,551	\$24,650	\$1,067	\$546	\$571	\$31,051	\$31,150	\$1,665	\$857	\$1,006	\$37,551	\$37,650	\$2,270	\$1,247	\$1,571
\$24,651	\$24,750	\$1,075	\$550	\$577	\$31,151	\$31,250	\$1,675	\$863	\$1,014	\$37,651	\$37,750	\$2,279	\$1,253	\$1,581
\$24,751	\$24,850	\$1,083	\$554	\$583	\$31,251	\$31,350	\$1,684	\$869	\$1,022	\$37,751	\$37,850	\$2,289	\$1,259	\$1,590
\$24,851	\$24,950	\$1,091	\$558	\$589	\$31,351	\$31,450	\$1,693	\$875	\$1,030	\$37,851	\$37,950	\$2,298	\$1,265	\$1,599
\$24,951	\$25,050	\$1,099	\$562	\$595	\$31,451	\$31,550	\$1,703	\$881	\$1,038	\$37,951	\$38,050	\$2,307	\$1,271	\$1,609
\$25,051	\$25,150	\$1,107	\$566	\$601	\$31,551	\$31,650	\$1,712	\$887	\$1,046	\$38,051	\$38,150	\$2,316	\$1,277	\$1,618
\$25,151	\$25,250	\$1,117	\$570	\$607	\$31,651	\$31,750	\$1,721	\$893	\$1,054	\$38,151	\$38,250	\$2,326	\$1,283	\$1,627
\$25,251	\$25,350	\$1,126	\$574	\$613	\$31,751	\$31,850	\$1,731	\$899	\$1,062	\$38,251	\$38,350	\$2,335	\$1,289	\$1,636
\$25,351	\$25,450	\$1,135	\$578	\$619	\$31,851	\$31,950	\$1,740	\$905	\$1,070	\$38,351	\$38,450	\$2,344	\$1,295	\$1,646
\$25,451	\$25,550	\$1,145	\$582	\$625	\$31,951	\$32,050	\$1,749	\$911	\$1,078	\$38,451	\$38,550	\$2,354	\$1,301	\$1,655
\$25,551	\$25,650	\$1,154	\$586	\$631	\$32,051	\$32,150	\$1,758	\$917	\$1,086	\$38,551	\$38,650	\$2,363	\$1,307	\$1,664
\$25,651	\$25,750	\$1,163	\$590	\$637	\$32,151	\$32,250	\$1,768	\$923	\$1,094	\$38,651	\$38,750	\$2,372	\$1,313	\$1,674
\$25,751	\$25,850	\$1,173	\$594	\$643	\$32,251	\$32,350	\$1,777	\$929	\$1,102	\$38,751	\$38,850	\$2,382	\$1,319	\$1,683
\$25,851	\$25,950	\$1,182	\$598	\$649	\$32,351	\$32,450	\$1,786	\$935	\$1,110	\$38,851	\$38,950	\$2,391	\$1,325	\$1,692

Tax Table continued on page 42

California Tax Table

To Find Your Tax:

1. Find the amount of your taxable income on line 16 of Form 540A or line 18 of Form 540.
2. Read down the column titled "If The Taxable Income Is . . ." Find the amounts which apply to your taxable income.
3. Read across the column titled "The Tax For Filing Status." Find the amount of tax which applies to your filing status.

If The Taxable Income Is . . .		The Tax For Filing Status Box:			If The Taxable Income Is . . .		The Tax For Filing Status Box:			If The Taxable Income Is . . .		The Tax For Filing Status Box:		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
\$38,951	\$39,050	\$2,400	\$1,331	\$1,702	\$42,951	\$43,050	\$2,772	\$1,638	\$2,074	\$46,951	\$47,050	\$3,144	\$1,958	\$2,446
\$39,051	\$39,150	\$2,409	\$1,337	\$1,711	\$43,051	\$43,150	\$2,781	\$1,646	\$2,083	\$47,051	\$47,150	\$3,153	\$1,966	\$2,455
\$39,151	\$39,250	\$2,419	\$1,343	\$1,720	\$43,151	\$43,250	\$2,791	\$1,654	\$2,092	\$47,151	\$47,250	\$3,163	\$1,974	\$2,464
\$39,251	\$39,350	\$2,428	\$1,349	\$1,729	\$43,251	\$43,350	\$2,800	\$1,662	\$2,101	\$47,251	\$47,350	\$3,172	\$1,982	\$2,473
\$39,351	\$39,450	\$2,437	\$1,355	\$1,739	\$43,351	\$43,450	\$2,809	\$1,670	\$2,111	\$47,351	\$47,450	\$3,181	\$1,990	\$2,483
\$39,451	\$39,550	\$2,447	\$1,361	\$1,748	\$43,451	\$43,550	\$2,819	\$1,678	\$2,120	\$47,451	\$47,550	\$3,191	\$1,998	\$2,492
\$39,551	\$39,650	\$2,456	\$1,367	\$1,757	\$43,551	\$43,650	\$2,828	\$1,686	\$2,129	\$47,551	\$47,650	\$3,200	\$2,006	\$2,501
\$39,651	\$39,750	\$2,465	\$1,374	\$1,767	\$43,651	\$43,750	\$2,837	\$1,694	\$2,139	\$47,651	\$47,750	\$3,209	\$2,014	\$2,511
\$39,751	\$39,850	\$2,475	\$1,382	\$1,776	\$43,751	\$43,850	\$2,847	\$1,702	\$2,148	\$47,751	\$47,850	\$3,219	\$2,022	\$2,520
\$39,851	\$39,950	\$2,484	\$1,390	\$1,785	\$43,851	\$43,950	\$2,856	\$1,710	\$2,157	\$47,851	\$47,950	\$3,228	\$2,030	\$2,529
\$39,951	\$40,050	\$2,493	\$1,398	\$1,795	\$43,951	\$44,050	\$2,865	\$1,718	\$2,167	\$47,951	\$48,050	\$3,237	\$2,038	\$2,539
\$40,051	\$40,150	\$2,502	\$1,406	\$1,804	\$44,051	\$44,150	\$2,874	\$1,726	\$2,176	\$48,051	\$48,150	\$3,246	\$2,046	\$2,548
\$40,151	\$40,250	\$2,512	\$1,414	\$1,813	\$44,151	\$44,250	\$2,884	\$1,734	\$2,185	\$48,151	\$48,250	\$3,256	\$2,054	\$2,557
\$40,251	\$40,350	\$2,521	\$1,422	\$1,822	\$44,251	\$44,350	\$2,893	\$1,742	\$2,194	\$48,251	\$48,350	\$3,265	\$2,062	\$2,566
\$40,351	\$40,450	\$2,530	\$1,430	\$1,832	\$44,351	\$44,450	\$2,902	\$1,750	\$2,204	\$48,351	\$48,450	\$3,274	\$2,070	\$2,576
\$40,451	\$40,550	\$2,540	\$1,438	\$1,841	\$44,451	\$44,550	\$2,912	\$1,758	\$2,213	\$48,451	\$48,550	\$3,284	\$2,078	\$2,585
\$40,551	\$40,650	\$2,549	\$1,446	\$1,850	\$44,551	\$44,650	\$2,921	\$1,766	\$2,222	\$48,551	\$48,650	\$3,293	\$2,086	\$2,594
\$40,651	\$40,750	\$2,558	\$1,454	\$1,860	\$44,651	\$44,750	\$2,930	\$1,774	\$2,232	\$48,651	\$48,750	\$3,302	\$2,094	\$2,604
\$40,751	\$40,850	\$2,568	\$1,462	\$1,869	\$44,751	\$44,850	\$2,940	\$1,782	\$2,241	\$48,751	\$48,850	\$3,312	\$2,102	\$2,613
\$40,851	\$40,950	\$2,577	\$1,470	\$1,878	\$44,851	\$44,950	\$2,949	\$1,790	\$2,250	\$48,851	\$48,950	\$3,321	\$2,110	\$2,622
\$40,951	\$41,050	\$2,586	\$1,478	\$1,888	\$44,951	\$45,050	\$2,958	\$1,798	\$2,260	\$48,951	\$49,050	\$3,330	\$2,118	\$2,632
\$41,051	\$41,150	\$2,595	\$1,486	\$1,897	\$45,051	\$45,150	\$2,967	\$1,806	\$2,269	\$49,051	\$49,150	\$3,339	\$2,126	\$2,641
\$41,151	\$41,250	\$2,605	\$1,494	\$1,906	\$45,151	\$45,250	\$2,977	\$1,814	\$2,278	\$49,151	\$49,250	\$3,349	\$2,134	\$2,650
\$41,251	\$41,350	\$2,614	\$1,502	\$1,915	\$45,251	\$45,350	\$2,986	\$1,822	\$2,287	\$49,251	\$49,350	\$3,358	\$2,142	\$2,659
\$41,351	\$41,450	\$2,623	\$1,510	\$1,925	\$45,351	\$45,450	\$2,995	\$1,830	\$2,297	\$49,351	\$49,450	\$3,367	\$2,150	\$2,669
\$41,451	\$41,550	\$2,633	\$1,518	\$1,934	\$45,451	\$45,550	\$3,005	\$1,838	\$2,306	\$49,451	\$49,550	\$3,377	\$2,158	\$2,678
\$41,551	\$41,650	\$2,642	\$1,526	\$1,943	\$45,551	\$45,650	\$3,014	\$1,846	\$2,315	\$49,551	\$49,650	\$3,386	\$2,166	\$2,687
\$41,651	\$41,750	\$2,651	\$1,534	\$1,953	\$45,651	\$45,750	\$3,023	\$1,854	\$2,325	\$49,651	\$49,750	\$3,395	\$2,174	\$2,697
\$41,751	\$41,850	\$2,661	\$1,542	\$1,962	\$45,751	\$45,850	\$3,033	\$1,862	\$2,334	\$49,751	\$49,850	\$3,405	\$2,182	\$2,706
\$41,851	\$41,950	\$2,670	\$1,550	\$1,971	\$45,851	\$45,950	\$3,042	\$1,870	\$2,343	\$49,851	\$49,950	\$3,414	\$2,190	\$2,715
\$41,951	\$42,050	\$2,679	\$1,558	\$1,981	\$45,951	\$46,050	\$3,051	\$1,878	\$2,353	\$49,951	\$50,050	\$3,423	\$2,198	\$2,725
\$42,051	\$42,150	\$2,688	\$1,566	\$1,990	\$46,051	\$46,150	\$3,060	\$1,886	\$2,362	\$50,051	\$50,150	\$3,432	\$2,206	\$2,734
\$42,151	\$42,250	\$2,698	\$1,574	\$1,999	\$46,151	\$46,250	\$3,070	\$1,894	\$2,371	\$50,151	\$50,250	\$3,442	\$2,215	\$2,743
\$42,251	\$42,350	\$2,707	\$1,582	\$2,008	\$46,251	\$46,350	\$3,079	\$1,902	\$2,380	OVER	\$50,250	\$3,446	\$2,220	\$2,748
\$42,351	\$42,450	\$2,716	\$1,590	\$2,018	\$46,351	\$46,450	\$3,088	\$1,910	\$2,390	PLUS 9.3% OF THE AMOUNT OVER \$50,250				
\$42,451	\$42,550	\$2,726	\$1,598	\$2,027	\$46,451	\$46,550	\$3,098	\$1,918	\$2,399					
\$42,551	\$42,650	\$2,735	\$1,606	\$2,036	\$46,551	\$46,650	\$3,107	\$1,926	\$2,408					
\$42,651	\$42,750	\$2,744	\$1,614	\$2,046	\$46,651	\$46,750	\$3,116	\$1,934	\$2,418					
\$42,751	\$42,850	\$2,754	\$1,622	\$2,055	\$46,751	\$46,850	\$3,126	\$1,942	\$2,427					
\$42,851	\$42,950	\$2,763	\$1,630	\$2,064	\$46,851	\$46,950	\$3,135	\$1,950	\$2,436					

Information About California Sales And Use Tax

If you purchased goods from an out-of-state retailer (such as a mail-order firm) and sales tax would have been charged if you had purchased the goods in California, you owe use tax on your purchase if the out-of-state retailer did not collect the tax. Your tax liability may be calculated by multiplying the sales tax rate in your area times the cost of the goods purchased. You may pay your tax liability by sending payment to the State Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0001, with a brief letter listing your name, address, a description and cost of the goods purchased, and the name and address of the out-of-state retailer.

If you have a question as to which goods are taxable, you should contact the nearest office of the State Board of Equalization whose address and telephone number may be found in the State Government section of your telephone directory.